by certify that this correspondence is being osited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

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Name of applicant, assignee or Registered Representative

/Steven P. Shurtz/

Signature December 13, 2006

Date of Signature

Our Case No. 659/1765

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Friedbauer et al.

Serial No.: 10/648,637

Filing Date: August 25, 2003

METHOD OF MAKING A TISSUE For:

BASESHEET (as amended)

Examiner: Jose A. Fortuna

Group Art Unit No.: 1731

AMENDMENT

Mail Stop: Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Office Action mailed August 23, 2006, please enter the following amendment and consider the following remarks:

Amendments to the Claims are reflected in the listing of claims which begin on page 2 of this paper.

Remarks begin on page 4 of this paper.